



General Assembly

February Session, 2012

Proposed Bill No. 7

LCO No. 59

Referred to Committee on Finance, Revenue and Bonding

Introduced by:

SEN. FRANTZ, 36th Dist.

***AN ACT CONCERNING THE TREATMENT OF DEFERRED INCOME
UNDER THE CONNECTICUT ALTERNATIVE MINIMUM TAX.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That subsection (d) of section 12-700a of the general statutes be
- 2 amended to ensure that deferred income is not subject to double
- 3 taxation.

Statement of Purpose:

To avoid the double taxation of certain deferred income under the Connecticut alternative minimum tax.